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1947

73rd Annual Report of the Municipal Officers of the Town of Isle Au Haut Maine For the Fiscal Year Ending February 1st 1947 and Town Warrant

Isle Au Haut (Me.)

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**73rd
Annual Report
of the
Municipal Officers
of the Town of
ISLE au HAUT
Maine**

Maine.



**For the Fiscal Year
Ending
February 1, 1947
and
TOWN WARRANT**

SEP 2 1947

**73rd
Annual Report
of the
Municipal Officers
of the Town of
ISLE au HAUT
Maine**



**For the Fiscal Year
Ending
February 1, 1947
and
TOWN WARRANT**

SEP 2 1947

TOWN OFFICERS

Elected at Town Meeting March 4, 1946

MODERATOR

Hollis B. Nevells

TOWN CLERK

Jeannette F. Turner

SELECTMEN, ASSESSORS AND OVERSEERS OF POOR

Charles H. Turner

Hollis B. Nevells

Forrest E. MacDonald

TOWN TREASURER

Virginia B. MacDonald

TAX COLLECTOR

George A. Turner

SCHOOL COMMITTEE

Esther H. Robinson

Helen S. Barter

Stanley E. Dodge, Jr.

ROAD COMMISSIONERS

Selectmen

CONSTABLES

Hollis B. Nevells

Llewellyn Rich

SUPERINTENDENT OF SCHOOLS

Paul J. Brown

HEALTH OFFICER

Everett C. Robinson

SEALER OF WEIGHTS AND MEASURES

Llewellyn Rich

FIRE WARDEN

Llewellyn Rich

SURVEYOR OF WOOD AND LUMBER

Noyes MacDonald

~~TOWN REPORT~~
ANNUAL TOWN REPORT

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ASSESSORS' REPORT

VALUATION APRIL 1, 1946

Real Estate—Resident	\$ 21,948.00
Personal Estate—Resident	6,247.00
	<hr/>
Total Estate—Resident	\$ 28,195.00
Real Estate—Non-Resident	\$ 84,488.00
Personal Estate—Non-Resident	1,370.00
	<hr/>
Total Estate—Non-Resident	\$ 85,858.00
	<hr/>
Grand Total	\$114,053.00

ASSESSMENTS

State Tax	\$ 861.64
County Tax	285.15

TOWN APPROPRIATIONS

Miscellaneous	\$ 300.00
Town Hall	75.00
Town Roads	200.00
State Aid Repairs	115.00
State Aid Construction	450.00
Snow Removal	50.00
Truck Account	250.00
Aid to Dependent Children	437.00
Schools	1,715.00
Superintendence	125.00
Schoolhouse Repairs	100.00
	<hr/>
Total	\$ 3,817.00
Overlay	198.57
	<hr/>
Total Assessments	\$ 5,162.36
Tax on Estates, Real and Personal	\$ 5,075.36
29 Polls at \$3 each	87.00
	<hr/>

Total Tax committed to Collector
April 20, 1946 \$ 5,162.36

Rate of Taxation .0445

CHAS. H. TURNER,
H. B. NEVELLS,
FORREST MacDONALD,
Assessors of Isle au Haut.

POOR ACCOUNT

No appropriation
No relief required

CHAS. H. TURNER,
H. B. NEVELLS,
FORREST MacDONALD,
Overseers of Poor.

CHAS. H. THOMAS,
H. B. STEVENS,
FOREST J. THOMAS,
J. H. THOMAS.

ANNUAL TOWN REPORT

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SELECTMEN'S REPORT

MISCELLANEOUS EXPENSE

Receipts

Appropriation	\$ 300.00
Bank Stock Tax	2.88
Interest on Taxes	6.70
John Crowell, weir permit	5.00
Excise Tax	81.95
Overlay	198.57
From Surplus	150.00
Total	\$ 745.10

Expenditures

Jeannette Turner, compiling report	\$ 15.00
Penobscot Bay Press, printing report	34.00
E. C. Moran Co., Inc., treasurer's bond	5.00
Mark's Printing House, supplies	13.45
Jeannette Turner, computing taxes	25.00
Penobscot Bay Press, supplies	2.00
Dorothy Barter, ballot clerk	3.00
Virginia MacDonald, ballot clerk	6.00
Noyes MacDonald, ballot clerk	3.00
Webb Bros., supplies	5.94
Chas. H. Turner, meeting State Assessors	8.00
Sawyer & Sawyer, auditors	38.00

ANNUAL TOWN REPORT

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ANNUAL TOWN REPORT

TOWN REPORT

Receipts

00.00

00.00

REVERE MEMORIAL HALL

12.50

2

Total

Receipts

Appropriation

Unexpended 1945

Received for use of Hall

Total

\$ 75.00

225.16

55.00

\$ 355.16

Expenditures

E. C. Moran Co., Inc., insurance

Dorothy Barter, cleaning

Virginia MacDonald, cleaning

Webb Bros., supplies

Wheelden Electric Co., bulbs

Hollis B. Nevells, supplies

Hollis B. Nevells, janitor

\$ 78.00

8.40

8.40

4.52

1.50

2.56

35.00

Total Expended

Unexpended Feb. 1, 1947

Total

\$ 138.38

216.78

\$ 355.16

ANNUAL TOWN REPORT

TOWN ROADS

Receipts

Appropriation	\$	200.00
Unexpended 1945		509.24
Total	\$	709.24

Expenditures

Everett Robinson, labor	\$	6.50
Harold Turner, labor		9.75
George Turner, labor		15.00
Chas. Turner, labor		12.50
Hollis B. Nevells, labor		4.00
Ulysses S. Grant, labor		60.00
George Greenlaw, labor		27.72
James Greenlaw, labor		27.72
Jay Hinson, labor		26.40
Charles Greenlaw, labor		11.88
Noyes MacDonald, labor		51.72
Sears, Roebuck & Co., tools		22.11
Total Expended	\$	275.30
Unexpended Feb. 1, 1947		433.94
Total	\$	709.24

ANNUAL TOWN REPORT

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STATE AID CONSTRUCTION

	Receipts	
Balance 1945	\$ 928.41	
Appropriation	450.00	
Total Unexpended Feb. 1, 1947	\$ 1,378.41	

STATE AID REPAIR

	Receipts	
Appropriation	\$ 115.00	
Received from State	163.50	
Total	\$ 278.50	
	Expenditures	
Ulysses S. Grant	\$ 179.25	
Treas. of State	164.40	
Total Expended	\$ 343.65	
Overdrawn Feb. 1, 1947	65.15	
Total	\$ 343.65	

SPECIAL RESOLVE

Balance Registration Refund, 1943-44-45, Due the Town	\$ 839.25
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SNOW REMOVAL

Receipts

Appropriation	\$	50.00
Received from State		156.20
		<hr/>
Total	\$	206.20

Expenditures

Irville Barter, labor	\$	76.85
Noyes MacDonald, labor		50.35
Forrest MacDonald, labor		7.70
Harold Turner, labor		17.50
Chas. H. Turner, labor		12.00
Dennis Eaton, labor		1.40
L. C. Turner, labor		1.40
Chas. F. Turner, labor		1.00
Russell MacDonald, labor		2.50
Harvest Nevells, labor		12.00
L. C. Turner, gasoline		6.60
L. H. Barter, gasoline		20.58
Stonington & D. I. Yacht Basin, material		11.50
Geo. A. Turner, work on plow		10.50
		<hr/>
Total Expended	\$	231.88
Overdrawn Feb. 1, 1947		25.68
		<hr/>
Total	\$	231.88

TRUCK ACCOUNT

Receipts

Appropriation	\$	250.00	
Stanley Dodge, Jr., battery		13.60	
For use of Truck and Tractor:			
A. H. Tully		1.50	
Z. Rita Parker		1.50	
Chas. H. Turner		7.38	
George Donnelly		12.75	
Llewellyn Rich		15.00	
Mrs. Emma Rich		1.13	
Wm. E. Robinson		13.50	
Irville Barter		3.75	
Harold Turner		1.00	
Total	\$		321.11

Expenditures

Irville Barter	\$	1.40	
Forrest MacDonald		2.45	
Stanley Dodge, Jr.		77.35	
Judkins Bros.		160.95	
Harold Turner		7.10	
R. K. Barter		20.65	
Central Garage		4.75	
Stanley Dodge		5.15	
Total Expended	\$		279.80
Unexpended Feb. 1, 1947			41.31
Total	\$		321.11

AID TO DEPENDENT CHILDREN

Appropriation	Receipts	\$ 437.00
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Expenditures

May 14, Treas. of State	\$ 100.50
July 30, Treas. of State	91.50
Nov. 11, Treas. of State	87.00
Total Expended	\$ 279.00
Unexpended Feb. 1, 1947	158.00
Total	\$ 437.00

SCHOOL NURSE

Balance Unexpended	\$	15.00
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STATE TAX

Assessed	\$	861.64
Paid Treasurer of State	\$	861.64

COUNTY TAX

Assessed	\$	285.15
Paid Treasurer of County	\$	285.15

LIBRARY ACCOUNT

Receipts

Received from Mrs. E. B. Eustis	\$	274.70
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Expenditures

Smith and McCence	\$	15.50
Old Corner Book Store		84.20
Julia Dodge		175.00

Total	\$	274.70
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JOHN JOHNSON TRUST FUND

Balance from 1945	\$	200.00
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VETERAN'S FUND

Received from Mrs. Albrecht Children's Play	\$	13.65
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DOG TAX

Seven Dogs licensed amounting to	\$	10.30
Paid Treasurer of State	\$	10.30

JEANNETTE F. TURNER,
Town Clerk.

SCHOOL ACCOUNT

Receipts

Appropriation	\$ 1,715.00
Received from State	489.35
	<hr/>
Total	\$ 2,204.35

Expenditures

Teaching:

Myrtle Greenlaw, net salary	\$ 404.80
Blanche Ogden, net salary	532.52
Federal Tax withheld	125.30
Retirement Fund	55.65

Conveyance:

Clarissa W. Turner	210.00
Gordon MacKay, insurance	30.80
Mary G. Barter, gasoline	5.39
Irville Barter	20.00
Stanley Dodge, Jr.	12.40
Maurice Barter	83.20
Harold Turner	82.19
Isle au Haut Land Co.	150.00

Fuel:

Dennis Eaton	8.75
R. K. Barter	36.48
Stanley Dodge, Jr.	20.25
Stanley Dodge	2.20

Books and Supplies:

Town of Stonington	22.05
Gledhill Bros., Inc.	2.73
Scott Foresman & Co.	15.41
Helen Barter	1.25
Webb Bros.	4.00
American Book Co.	10.25
American Education Press	7.20
Stanley Dodge	2.82
Paul J. Brown	7.89

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Janitor:

Clara E. Barter

118.88

Tuition, Board and Room:

Oak Grove School

305.00

Overdrawn Feb. 1, 1946

15.29

Total Expended

\$ 2,292.70

Overdrawn Feb. 1, 1947

88.35

Total

\$ 2,292.70

SUPERINTENDENCE

Appropriation	\$	125.00
Paid Paul J. Brown	\$	125.00

SCHOOLHOUSE REPAIRS

	Receipts	
Appropriation	\$	100.00
Unexpended 1945		48.62
		<hr/>
Total	\$	148.62

	Expenditures	
Hollis B. Nevells	\$	7.70
Billings Electric Co.		118.00
Stanley Dodge, Jr.		47.43
		<hr/>
Total Expended	\$	173.13
Overdrawn Feb. 1, 1947		24.51
		<hr/>
Total	\$	173.13

FEDERAL TAX ON WAGES

Receipts

Balance	\$ 16.00
Withheld from Teachers' Wages	125.30
Total	\$ 141.30

Expenditures

Paid Collector of Internal Revenue	\$ 125.70
Due Collector of Internal Revenue	15.60
Total	\$ 141.30

MAINE TEACHERS' RETIREMENT ASSOCIATION

Receipts

Balance	\$ 30.00
Received from Teachers' Wages	55.65
Total	\$ 85.65

Expenditures

Paid Teachers' Retirement Assoc.	\$ 54.00
Due Teachers' Retirement Assoc.	31.65
Total	\$ 85.65

CHAS. H. TURNER,

H. B. NEVELLS,

FORREST MacDONALD,

Selectmen of Isle au Haut.

REPORT OF THE SCHOOL DEPARTMENT

To the Superintending School Committee and Citizens of Isle au Haut:

I herewith submit my fourth annual report as Superintendent of Schools for the fiscal year ending February 1, 1947:

The school enrollment was 14. The enrollment by grades was as follows: Sub-primary 2, grade one 2, grade two 3, grade four 2, grade six 2, grade seven 2, grade eight 1.

We were very fortunate to secure Mrs. Blanche Ogden as teacher for the Isle au Haut school. Under her efficient direction the school is making excellent progress.

The problem of conveyance for the school children has been a very difficult one to solve. Last fall it was necessary to find a new way of conveying the children as Mrs. Turner was no longer able to transport them. As there was no one else with a car, it was recommended that the town raise a sufficient sum to purchase their own school bus. A sum of \$1500.00 was raised at a special town meeting, but it was found impossible to purchase either a new or second-hand beach wagon which would have answered the purpose. The emergency was met through the kindness of Mrs. Eustis of the Isle au Haut Land Company, who volunteered the use of their beach wagon until March 1st of this year. Through the help of Mr. Neal Bousfield of The Maine Sea Coast Mission, we have been promised a new Jeep beach wagon before the first day of March. However, the cost will probably be at least \$150.00 more than the amount raised.

The state is recommending this year that a minimum salary of \$1500.00 be paid all teachers. Surely this is little enough under present living conditions. If this bill is passed, it will necessitate raising more money for your teacher, though part of it will be met by the state.

I would recommend that storm windows be purchased for the schoolhouse. With this improvement, I feel that the new oil heater would satisfactorily heat the school building.

It will be necessary to increase your school budget by at least \$600.00 this year. Not only will you have two students attending high school, but all school costs have increased considerably.

I wish to thank the school committee, teachers and people of Isle au Haut for their kindness and understanding shown throughout the four years I have been their superintendent.

SCHOOL BUDGET, 1946-1947

Estimated Expenses

Teacher, elementary	\$ 1,500.00
Fuel	80.00
Janitor and Cleaning	150.00
Conveyance	600.00
Textbooks and Supplies	75.00
Tuition, board and room	610.00
	<u>\$ 3,115.00</u>

Estimated Receipts

State School Fund	\$ 600.00
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Necessary Appropriation

\$ 2,515.00

RECOMMENDED APPROPRIATIONS

School Fund Account	\$ 2,500.00
Repairs	100.00
Superintendence	125.00

Respectfully submitted,

PAUL J. BROWN,

Superintendent of Schools.

REPORT OF TREASURER

Receipts

Balance carried forward	\$ 2,785.78	
Stanley Dodge, Jr., battery	13.60	
Mrs. E. B. Eustis, Library Fund	274.70	
H. B. Nevells, Town Hall rent	55.00	
State, Bank Stock Tax	2.88	
State, Highway Reimbursement	163.50	
State, School Fund	489.35	
State, Snow Removal	156.20	
John Crowell, weir privilege	5.00	
Llewellyn Rich, Collector 1937	5.97	
George Turner, Collector 1945	68.62	
Int. on 1945 tax	1.78	
George Turner, Collector 1946	5,109.67	
Int. on taxes 1946	4.92	
George Turner, Excise Tax	81.95	
Common School, Federal Tax	125.30	
Common School, Retirement Fund	55.65	
George Turner, Abatement, John Johnson	3.00	
Use of Town Truck and Tractor		
A. H. Tully	1.50	
William Robinson	13.50	
Z. Rita Parker	1.50	
Irville Barter	3.75	
Charles Turner	7.38	
Harold Turner	1.00	
George Donnelly	12.75	
Llewellyn Rich	15.00	
Mrs. Emma Rich	1.13	
	<hr/>	\$ 9,460.38
Warrants Redeemed	\$ 6,444.79	
Balance in Treasury Feb. 2, 1947	3,015.59	
	<hr/>	\$ 9,460.38

Respectfully submitted,

VIRGINIA B. MacDONALD, Treas.

TAX COLLECTOR'S REPORT

Committed to Collector, April 20, 1946	\$ 5,162.36
Paid Town Treasurer	\$ 5,112.67
Unpaid Taxes:	
Aubrey Greenlaw	33.37
Heirs of Chas. Robinson	16.32
	<hr/>
Total	\$ 5,162.36

GEORGE A. TURNER,

Collector of Taxes.

TOWN AUDITOR'S REPORT**SAWYER & SAWYER**

Accountants and Auditors

Milbridge, Maine

January 31, 1947

Board of Selectmen
Isle au Haut, Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, the records of the Town of Isle au Haut have been audited for the period February 1, 1945 to February 1, 1946.

The examination was made in accordance with generally accepted standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the result discloses that the financial transactions of your Town have been satisfactorily handled.

Comments and Schedules are incorporated in this report which may prove of interest to you, all of which is respectfully submitted.

Very truly yours,

SAWYER AND SAWYER,

By A. F. Sawyer,

(S)

Accountants and Auditors.

AFS:ms

COMMENTS

Re: Audit of the Town of Isle au Haut
February 1, 1945 to February 1, 1946

The financial status of the town is presented on the Balance Sheet and comments regarding the various items are as follows:

CASH—\$2,785.78:

The cash balance at the close of the year was on deposit with the Knox County Trust Company. The check book balance was reconciled with the bank statement as of February 26, 1946, and found to be in agreement.

TAXES—\$74.59:

The records of the Tax Collector were examined and the warrant of commitment was found in agreement with the Assessors' records. The commitment was accounted for by cash paid to the Treasurer in the amount of \$3,496.24, and taxes remaining uncollected as of February 1, 1946 in the amount of \$68.62. Prior years' taxes still outstanding amount to \$5.97.

ACCOUNTS RECEIVABLE—\$1,622.78:

This receivable consists entirely of accounts due from the State, Registration Money in the amount of \$1,551.00 and Snow Removal \$71.78.

NET SURPLUS—\$4,237.15:

At the close of the municipal year, the Town had a Net Surplus of \$4,237.15. Of this amount \$2,338.88 has been set aside for definite purposes leaving only \$1,898.27 unappropriated for any specific use. A summary of the items which make up that portion which is appropriated may be found on Exhibit B. An analysis of the change in Net Surplus for the year under examination is presented on Exhibit E.

GENERAL:

The fidelity bonds of the various town officials were examined and found in order, and properly recorded.

Revenue obtained from Excise Taxes was checked and found to be accounted for and properly recorded. All revenue from this source was applied to the Administration account.

All unexpended balances required by law to be carried forward have been carried forward to the 1946 year.

Vouchers and payrolls were examined in part and those examined appeared to be proper charges to the accounts involved.

Exhibit A

TOWN OF ISLE AU HAUT

BALANCE SHEET—February 1, 1946

(compared with February 1, 1945)

ASSETS

Subsidiary

Schedules:	February 1, 1946	February 1, 1945
1 Cash	\$2,785.78	\$2,696.50
Tax Accounts:		
2 Taxes	74.59	49.42
Town Owned Property	\$9,125.00	\$9,125.00
Less—Reserve	9,125.00	9,125.00
3 Accounts Receivable	1,622.78	1,297.28
TOTAL ASSETS	\$4,483.15	\$4,043.20

LIABILITIES

Due Trust Funds	\$ 200.00	\$ 100.00
Due Other Agencies:		
Withholding Tax	16.00	
Teachers' Retirement Fund	30.00	19.25
	<u>46.00</u>	
TOTAL LIABILITIES	246.00	119.25

Trust Fund Reserve

Principal	\$200.00	\$ 100.00
Less—due from Town	200.00	100.00

SURPLUS ACCOUNTS

Ex. D Departmental Balances

Forward (net)	2,338.88	2,124.59
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Ex. E Net Surplus	1,898.27	1,799.36
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	<u>4,237.15</u>	<u>3,923.95</u>
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Total Liabilities, Trust Reserve
and Surplus Accounts

\$4,483.15

\$4,043.20

WARRANT FOR TOWN MEETING

County of Knox

State of Maine

To Hollis B. Nevells, a Constable in the Town of Isle au Haut:

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of said Town of Isle au Haut, qualified to vote in town affairs, to assemble at Revere Memorial Hall in said town on Monday, March 3, 1947, at nine o'clock in the forenoon, to act on the following articles, to wit:

- Art. 1. To choose a Moderator to preside at said meeting.
- Art. 2. To choose a Town Clerk for the ensuing year.
- Art. 3. To choose a Board of Selectmen for the ensuing year and vote their compensation.
- Art. 4. To choose Assessors of Taxes for the ensuing year.
- Art. 5. To choose Overseers of Poor for the ensuing year.
- Art. 6. To choose a Collector of Taxes and Excise Tax and vote his compensation.
- Art. 7. To choose a Treasurer and vote his compensation.
- Art. 8. To choose a member of the School Board for three years.
- Art. 9. To see if the town will vote to elect a Road Commissioner, one or more, fix his term of office, not to exceed three years; have the Selectmen appoint, or they themselves act as commissioners, as provided by Chapter 40 of the Public Laws of 1933, or act anything relating thereto.
- Art. 10. To choose a Sealer of Weights and Measures.

- Art. 11. To choose two or more Constables.
- Art. 12. To choose a Fire Warden and vote his compensation.
- Art. 13. To choose Surveyors of Wood and Lumber.
- Art. 14. To see what sum of money the town will appropriate and raise for Miscellaneous Expenses.
- Art. 15. To see what sum of money the town will appropriate and raise for Schools, including textbooks, supplies and high school tuition and board.
- Art. 16. To see what sum of money the town will appropriate and raise for Schoolhouse Repairs.
- Art. 17. To see what action the town will take in regard to hiring a graduate nurse during two winter months, raise money for the same or act anything relating thereto.
- Art. 18. To see what sum of money the town will appropriate and raise for the salary of Superintendent of Schools.
- Art. 19. To see if the town will vote to give the Selectmen authority to sell property taken for taxes or act anything relating thereto.
- Art. 20. To see what sum of money the town will appropriate and raise for Aid to Dependent Children.
- Art. 21. To see what sum the town will raise and appropriate for State Aid Construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Sections 25 and 29, Chapter 20, R. S. 1944 as amended.
- Art. 22. To see what sum of money the town will appropriate and raise for the maintenance of Town Roads and Bridges.
- Art. 23. To see what sum of money the town will appropriate and raise for Repairs on State Aid Roads.
- Art. 24. To see what sum of money the town will appropriate and raise for Snow Removal.
- Art. 25. To see what sum of money the town will appropriate and

raise for maintenance of Revere Memorial Hall.

Art. 26. To see if the town will vote to authorize the Selectmen to issue notes for temporary loans, and what rate of interest to pay.

Art. 27. To see if the town will vote a certain date on or before which all taxes should be paid; to decide on a rate of interest for all taxes unpaid after that date; also to decide on a date before which all tax bills shall be issued.

Art. 28. To see what sum of money the town will raise and appropriate to pay on town note, including interest, or act anything relating thereto.

Art. 29. To act on any other business that may come before said meeting.

The Selectmen hereby give notice that they will be in session for the purpose of revising and correcting the list of voters at Selectmen's Room, Revere Memorial Hall, at 9 o'clock in the forenoon on the date of said meeting.

Given under our hands at Isle au Haut the 8th day of February, A. D. 1947.

CHAS. H. TURNER,
H. B. NEVELLS,
FORREST MacDONALD,

Selectmen of Isle au Haut.

A true copy, Attest:

H. B. NEVELLS,

Constable of Isle au Haut.

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